

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: November 12, 2014
TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM: Suzanne M. Ollila, Economic Analyst, Division of Economics *SNO*
RE: Docket No. 140166-GU

Please place in the Docket file the attached responses from Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation to Citizen's First Set of Interrogatories and First Request for Production of Documents.

RECEIVED-FPSC
14 NOV 12 AM 8:23
COMMISSION
CLERK



GUNSTER
FLORIDA'S LAW FIRM FOR BUSINESS

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

October 21, 2014

BY E-PORTAL

Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 140166-GU - Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.

Dear Ms. Stauffer:

Attached for filing, please find the Notice of Service of Responses of Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation to the Office of Public Counsel's First Set of Interrogatories (Nos. 1 – 10) and First Requests for Production of Documents (Nos. 1- 2) in the referenced docket.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc:/(Certificate of Service)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: **Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.**

DOCKET NO. 140166-GU

DATED: October 21, 2014

NOTICE OF SERVICE OF RESPONSES TO CITIZEN'S FIRST SET OF INTERROGATORIES (NOS. 1 - 10) AND FIRST REQUESTS FOR PRODUCTION (NOS. 1 - 2) BY FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

NOTICE IS HEREBY GIVEN that Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation, by and through their undersigned counsel, have served their Responses to the Office of Public Counsel's First Set of Interrogatories (Nos. 1 - 10) and First Requests for Production of Documents (Nos. 1- 2) by hand delivery to Patricia Christensen, Esquire, Office of the Public Counsel, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Room 812, Tallahassee, FL 32399-1400, this 21st day of October, 2014.

Respectfully submitted,



Beth Keating

Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

*Attorneys for Florida Public Utilities
Company and Florida Division of
Chesapeake Utilities Corporation*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Hand Delivery to the following parties of record this 21st day of October, 2014:

Patricia A. Christensen, Esquire
Office of the Public Counsel
c/o The Florida Legislature
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

Keino Young, Esquire
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

By: 
Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: **Joint petition for approval of Gas Reliability Infrastructure Program (GRIP) by Florida Public Utilities Company and the Florida Division of Chesapeake Utilities Corporation.**

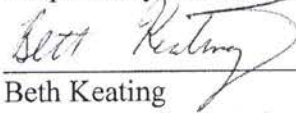
DOCKET NO. 140166-GU

DATED: October 21, 2014

RESPONSES OF FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION TO CITIZEN'S FIRST SET OF INTERROGATORIES (NOS. 1 - 10) AND FIRST REQUESTS FOR PRODUCTION (NOS. 1 - 2)

The Florida Public Utilities Company ("FPUC" or "Company") and the Florida Division of Chesapeake Utilities Corporation ("Chesapeake" or "Company"), hereby submits their Responses to the First Set of Interrogatories (Nos. 1 - 10) and First Requests for Production of Documents (Nos. 1- 2) served on the Companies on October 9, 2014, by the Office of Public Counsel. The individual responses follow this cover sheet with referenced Interrogatory Attachments and responsive Documents provided on CD/DVD.

Respectfully submitted,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706
*Attorneys for Florida Public Utilities
Company and Florida Division of
Chesapeake Utilities Corporation*

INTERROGATORY RESPONSES

Florida Public Utilities Company Schedules

1. Total Qualified Investment. Please reference Schedule C-1, Page 4 of 10, attached to the testimony of Cheryl M. Martin. The total projected qualified investment through December 31, 2015 is \$31,337,614. Please explain how the projected investment after three years of the program is 99% of the total projected investment for the ten year program submitted in Docket No. 120036-GU (Attachment G, Schedule 8, Page 10 of 10).

Company Response: The Company used the data embedded in the 2008 prior rate case bare steel program for the initial cost estimate on replacement. Many factors contribute to the costs being different than the initial estimate, including type of replacement project, inflationary impact of goods and services, cost and demand of outside contractors, difficulty of replacement due to density of population, cities and counties requiring more extensive street restoration, and traffic control costs. Due to the safety concerns, and encouragement of regulators (state and federal) to replace the bare steel in an expedited manner, the Company has accelerated replacements when feasible. As recognized in Order No. PSC-12-0490-TRF-GU, both federal and state leaders have urged utilities to assess safety risks to distribution pipelines and address those risks in as expedited a manner as possible, and the Company continues to do so. Also, some areas are much more costly to replace than others due to the density of housing and city and county construction

requirements. The original projection for FPUC was to replace 34% of the infrastructure in the first two years and the remaining 66% over 8 years. The 2015 projection filed is based on FPUC completing 50% of the mains and 62.8% of the services by 12/31/2015. Consequently, as disclosed in our most recent projections, the estimated cost to replace bare steel has increased significantly over the initial estimate based on actual data thru June 30, 2014.

(Martin and Messina)

Response to Interrogatory 1(a)

a) How does the number of miles of replaced mains and services which are projected to be replaced through 2015 compare to the total number of miles of mains and services as originally projected in Docket No. 120036-GU?

Company Response: At the end of 2014, FPUC forecasts to have installed 74 miles of new main, which is 37.3% of the original 198 miles of main acknowledged in Commission Order No. PSC-12-0490-TRF-GU. The increase is due to FPUC's acceleration of bare steel replacement where and when possible. The 2015 forecast is based on completion of 50% of the main. At the end of 2014, FPUC forecasts to have installed 4,273 new services, which is 53.5% of the original 7,980 services in Commission Order No. PSC12-0490-TRF-GU. The 2015 forecast is based on completion of 63% of the services.

(Martin and Messina)

b) What are the unit costs for mains and services which are projected to be replaced through 2015 compared to the unit costs for mains and services as originally projected in Docket No. 120036-GU?

Company Response: The average unit cost of the mains and services for FPUC from 6/30/2012 to 12/31/2014 was \$243,012 for mains and \$1,688 for services. The 2015 projection was based on \$193,796 for mains and \$1,798 for services based on the weighted average unit cost for both FPUC and CFG using 2012 and 2013 costs. The projected cost in Docket No. 120036-GU was \$127,459 for mains and \$814 for services. These costs were based on data provided in Docket No. 080366-GU. See response to Part (a) of this question for additional details.

(Martin and Messina)

2. The quarterly report submitted on April 29, 2013 identified 198 miles of mains to be replaced and 7,869 services. The September 16, 2014 quarterly report identified 162 miles and 4,536 services remaining as of June 30, 2014. Therefore, it appears that the utility has replaced about 18% of the mains and 42% of the services.
- a) Are the numbers in these quarterly reports accurate?

Company Response: The quarterly report submitted on April 29, 2013 identified the original number of mains to be replaced at 198 miles and the services to be replaced at 7,869. The original filing in Docket No. 120036-GU identified 198 miles of mains and 7,980 services. The report filed September 16, 2014 identified 162 miles of main remaining to be replaced. This is based on the 36.44 miles of mains retired at 6/30/2014. However, 48.7 miles of mains were actually installed or 24.6% as of June 30, 2014. There is a lag between the installation of mains and the abandonment or retirement of the original bare steel main. Based on the mains retired, the report is correct. For services, the Company reduced the 7,869 in the April 2013 report by the 3,331 services installed and replaced as of June 30, 2014. The report should have reduced the 7,980 reported in the original filing by the 3,331 for remaining services of 4,649. However, this still amounts to a completion of 42%.

(Martin and Messina)

Response to Interrogatory 2(b)

b) How do these percentages affect the current timeline for full completion of the replacement program?

Company Response: By the end of 2014, 74 miles of mains will have been installed or 37.37% of the total. Due to a time lag, retirements of 68.44 miles were made or 35% of the total original miles. In 2015, 24.8 miles are projected to be installed which is slightly less than the 26 miles installed in 2014. This would increase the percent completed to 50%, which is ahead of schedule. Although the Company will continue to accelerate replacements when possible, the Company still anticipates full replacement will take ten years. Replacements are expected to level off and slow down over the last five years of the program.

(Martin and Messina)

Response to Interrogatory 2(c)

c) If only 18% of the mains have been replaced, what are the causes of the higher than pro rata level of investment costs in the current projections?

Company Response: There are three reasons that the investment costs are higher in the current projections:

1. The percent completed at June 2014 is not representative of the 2014 additions. This percentage will increase in the 3rd quarter, because 21 additional miles were completed. We are projecting 4.3 miles to be completed in the 4th quarter. This would bring the percentage installed at the end of 2014 to 37.37%. By the end of 2015, the Company expects to have completed 50% of the mains and 63% of the services.
2. The 18% OPC computed is based on retired mains. There is a lag time between installed mains and retired mains.
3. The costs have increased over the amount per mile of mains and amount per service reported in the original filing. These costs were based on amounts identified in Docket No. 080366-GU. Many factors contribute to the costs being different than the initial estimate, including type of replacement project, inflationary impact of goods and services, cost and demand of outside contractors, requirements of county and city officials, and the difficulty of replacement due to density of population. For instance, one reason for the higher costs in Palm Beach County is that certain municipalities are requiring more extensive street restoration and traffic control mandates.

(Martin and Messina)

Response to Interrogatory 3

3. Total Qualified Investment. Please provide a breakdown of the actual costs reported incurred, by month for the calendar year 2013 and for the months January through June 2014. Please provide the monthly costs broken down as follows:

- a) Subcontractor costs
- b) In House labor
- c) In House overhead (FPUC)
- d) In House overhead (Chesapeake)
- e) In House overhead (Other)
- f) Materials
- g) Other (please describe)

Company Response: The attached file OPC 1st ROG 3 breaks down the 2013 and 2014 January to June costs into the categories requested.

(Martin)

4. Total Qualified Investment. For the period January 1, 2012 through October 8, 2014, please identify each budget variance analysis for the pipeline replacement program.

Company Response: Budget variance reports for all GRIP projects for FPUC and for Chesapeake are attached in the response to Citizen's 1st Request for Production of Documents on files OPC 1st POD 1A and OPC 1st POD 1B. The GRIP program is also included in a line on the Business Analytics reports. The reports completed to date for January 1, 2012 to September 30, 2014 are attached in the response to Citizen's 1st Request for Production of Documents on files OPC 1st POD 1C to OPC 1st POD 1NNN.

(Martin and Messina)

Response to Interrogatory 5

5. Total Qualified Investment. Does the utility continue to believe that the tariff filing is subject to Commission audit, as indicated in its response to Staff's First Data Request, Question #20, in Docket No. 120036-GU?

Company Response: Yes.

(Martin)

Florida Division of Chesapeake Utilities Corporation Schedules

6. Total Qualified Investment. Please reference Schedule C-1, Page 9 of 10, attached to the testimony of Cheryl M. Martin. The total projected qualified investment through December 31, 2015 is \$11,433,313. Please explain how the projected investment after three years of the program is 68% of the total projected investment for the ten year program submitted in Docket No. 120036-GU (Attachment H, Schedule 8, Page 10 of 10).

Company Response: Actually, the 2015 projection is 57%, of the original estimate in Commission Order No. PSC-12-0490-TRF-GU, of \$19,994,036. The Company used the data embedded in the prior rate case bare steel program for the initial cost estimate on replacement. Many factors contribute to the costs being different than the initial estimate, including type of replacement project, inflationary impact of goods and services, the cost and demand of outside contractors, difficulty of replacement due to density of population, cities and counties requiring more extensive street restoration, and traffic control costs. Also, some areas are much more costly to replace than others due to the density of housing and city and county construction requirements. The original projection for Chesapeake was to replace 20% of the infrastructure during the first two years and the remaining 80% over 8 years. The 2015 projection is based on Chesapeake completing 39% of the mains and 46% of the services by 12/31/2015. Due to the safety concerns, and encouragement of regulators (state and federal) to replace the bare steel in an

expedited manner, the Company accelerates replacements when feasible. As recognized in Order No. PSC-12-0490-TRF-GU, both federal and state leaders have urged utilities to assess safety risks to distribution pipelines and address those risks in as expedited a manner as possible, and the Company continues to do so. Thus, again, as disclosed in our most recent projections, the estimated cost to replace bare steel has increased significantly over the initial estimate based on actual data thru June 30, 2014.

(Martin and Messina)

Response to Interrogatory 6(a)

a) How does the number of miles of replaced mains and services which are projected to be replaced through 2015 compare to the total number of miles of mains and services as originally projected in Docket No. 120036-GU?

Company Response: At the end of 2014, Chesapeake forecasts to have installed 45 miles of main, which is 30.4% of the original 152 miles in Commission Order No. PSC-12-0490-TRF-GU. The increase is due to Chesapeake accelerating bare steel replacement where and when possible. The 2015 forecast is based on 39% of the mains being completed. At the end of 2014, Chesapeake forecasts to have installed 270 new services, which is 35.4% of the original 762 services in Commission Order No. PSC-12-0490-TRF-GU. The 2015 forecast is based on 46% of the services being completed.

(Martin and Messina)

b) What are the unit costs for mains and services which are projected to be replaced through 2015 compared to the unit costs for mains and services as originally projected in Docket No. 120036-GU?

Company Response: The actual average unit cost of the mains and services for Chesapeake from 6/30/2012 to 12/31/2014 was \$180,213 for mains and \$1,524 for services. The 2015 projection was based on \$193,796 for mains and \$1,798 for services based on the weighted average unit cost for both FPUC and CFG using 2012 and 2013 costs. The projected cost in Docket No. 120036-GU was \$127,459 for mains and \$814 for services. These costs were based on data provided in Docket No. 080366-GU.

(Martin and Messina)

Response to Interrogatory 7(a)

7. The quarterly report submitted on April 29, 2013 identified 152 miles of mains to be replaced and 762 services. The September 16, 2014 quarterly report identified 142 miles and 572 services remaining as of June 30, 2014. Therefore, it appears that the utility has replaced about 7% of the mains and 25% of the services.

a) Are the numbers in these quarterly reports accurate?

Company Response: Yes. The report filed September 16, 2014 identified 142 miles of main remaining to be replaced. This is based on the 10 miles of mains retired at 6/30/2014 and does equate to approximately 7% of the mains. However, 36.3 miles of mains were actually installed as of June 30, 2014 or 23.9%. There is a lag between the installation of mains and the abandonment or retirement of the original bare steel main. Based on the mains retired, the report is correct. For services, the Company reduced the 762 in the April 2013 report by the 190 services installed and replaced as of June 30, 2014 and the 25% is accurate.

(Martin and Messina)

Response to Interrogatory 7(b)

b) How do these percentages affect the current timeline for full completion of the replacement program?

Company Response: By the end of 2014, 45 miles of mains will have been installed or 29.6% of the total. Due to a time lag, retirements of 41 miles were made or 26.9% of the total original miles. In 2015, 14 miles are projected to be installed, which is slightly more than the 13 miles installed in 2014. This would increase the percent completed to 39%, which is ahead of schedule. Although the Company will accelerate replacements when possible; the Company still anticipates full replacement will take ten years. Replacements are expected to level off and slow down over the last five years.

(Martin and Messina)

Response to Interrogatory 7(c)

c) If only 7% of the mains have been replaced, what are the causes of the higher than pro rata level of investment costs in the current projections?

Company Response: Although only 7% of the miles were retired by June 2014, this percentage increased because of .6 miles completed in the 3rd quarter and 8.1 miles projected to be completed in the 4th quarter of 2014. By the end of 2015, the Company expects to have completed 39% of the mains and 46% of the services. In addition, the costs have increased over the amount per mile of mains and amount per service reported in the original filing. These costs were based on amount in Docket No. 080366-GU. Many factors contribute to the costs being different than the initial estimate, including type of replacement project, inflationary impact of goods and services, cost and demand of outside contractors, requirements of county and city officials, and the difficulty of replacement due to density of population. For instance, as noted above, one reason for the higher costs is that municipalities are requiring more extensive street restoration and traffic control mandates.

(Martin and Messina)

Response to Interrogatory 8

8. Total Qualified Investment. Please provide a breakdown of the actual costs reported incurred, by month for the calendar year 2013 and for the months January through June 2014. Please provide the monthly costs broken down as follows:

- h) Subcontractor costs
- i) In House labor
- j) In House overhead (Chesapeake)
- k) In House overhead (FPUC)
- l) In House overhead (Other)
- m) Materials
- n) Other (please describe)

Company Response: The attached file OPC 1st ROG 8 breaks down the 2013 and 2014 January to June costs into the categories requested.

(Martin)

9. Total Qualified Investment. For the period January 1, 2012 through October 8, 2014, please identify each budget variance analysis for the pipeline replacement program.

Company Response: Budget variance reports for all GRIP projects for FPUC and for Chesapeake are attached in the response to Citizen's 1st Request for Production of Documents on files OPC 1st POD 1A and OPC 1st POD 1B. The GRIP program is also included in a line on the Business Analytics reports. The reports completed to date for January 1, 2012 to September 30, 2014 are attached in the response to Citizen's 1st Request for Production of Documents on files OPC 1st POD 1C to OPC 1st POD 1NNN.

(Martin and Messina)

10. Total Qualified Investment. Does the utility continue to believe that the tariff filing is subject to Commission audit, as indicated in its response to Staff's First Data Request, Question #13, in Docket No. 120036-GU?

Company Response: Yes.

(Martin)

PRODUCTION OF DOCUMENTS RESPONSES

1. Total Qualified Investment. Please provide all budget variance analyses that have been prepared that include the pipeline replacement program identified in Interrogatories numbers 4 and 9.

Company Response: Budget variance reports for all GRIP projects for FPUC and for Chesapeake are attached in files OPC 1st POD 1A and OPC 1st POD 1B. The GRIP program is also included in a line on the Business Analytics reports. The reports completed to date for January 1, 2012 to September 30, 2014 are attached in files OPC 1st POD 1C to OPC 1st POD 1NNN. Occasionally, the project managers are asked to provide explanations of variances. The reports provided in response to these requests are attached in OPC 1st POD 1.2.

2. Please provide a copy of all responses to Staff's Data Request served in this docket.

Company Response: The Company has provided a copy of the responses to Staff's First Set of Interrogatories.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Hand Delivery to the following parties of record this 21st day of October, 2014:

Patricia A. Christensen, Esquire
Office of the Public Counsel
c/o The Florida Legislature
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

Keino Young, Esquire
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

By:



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

AFFIDAVIT

STATE OF FLORIDA
COUNTY OF PALM BEACH

BEFORE ME, the undersigned authority, personally appeared Vince Messina, who deposed and stated that he provided the answers to interrogatories 1, 2, 4, 6, 7 and 9 served on October 9, 2014 by the Office of Public Counsel on the First set of Interrogatories in Docket No. 140166-GU and that the responses are true and correct to the best of his information and belief.

DATED this 20th day of October, 2014.

Sworn to and subscribed before me this 20th day of October, 2014.

Dina Bellechases
NOTARY PUBLIC

State of Florida at Large

My Commission Expires: December 13, 2015



AFFIDAVIT

STATE OF FLORIDA

COUNTY OF NASSAU

BEFORE ME, the undersigned authority, personally appeared Cheryl Martin, who deposed and stated that she provided the answers to interrogatories 1, 2, 3, 4, 5, 6, 7, 8 and 9 served on October 9, 2014 by the Office of Public Counsel on the First set of Interrogatories in Docket No. 140166-GU and that the responses are true and correct to the best of her information and belief.

DATED this 20th day of October, 2014.

Sworn to and subscribed before me this 20th day of October, 2014.

Linda J. Gamble
NOTARY PUBLIC

State of Florida at Large

My Commission Expires: Jan 30, 2015



FLORIDA PUBLIC UTILITIES COMPANY
Quarterly Summary of Replacements
Gas Reliability Infrastructure Program
Quarter Ending June 30, 2014

Installed:

	Mains				Services			
	Quarter		Year To Date		Quarter		Year To Date	
	Feet	Amount	Feet	Amount	Number	Amount	Number	Amount
<i>Central Florida</i>	15,371	\$ 195,882.95		\$ 514,847.52				
<i>South Florida</i>	1,567	\$ 2,133,350.86		\$ 4,349,763.48	883	\$ 1,580,653.66	1,169	\$ 2,915,611.16
<i>Consolidated</i>	16,938	\$ 2,329,233.81	20,263	\$ 4,864,611.00	883	\$ 1,580,653.66	1,169	\$ 2,915,611.16

Retired:

<i>Central Florida</i>	6,940	6,940
<i>South Florida</i>	11,196	11,396
<i>Consolidated</i>	18,136	18,336

Remaining Replacement:

<u>Mains</u>	<u>Quantity</u>	<u>Services</u>	<u>Quantity</u>
Miles at Beginning 03/31/2014	165	Number of Services at 03/31/2014	5,532
Miles Retired through 06/30/2014	3	Services Retired/Installed through 06/30/2014	883
Miles Remaining	<u>162</u>	Services Remaining	<u>4,649</u>

GRIP Qualified Investment Costs
1/1/2013 Through 6/30/2014

Sum of Amount

Column Labels

Row Labels	2013											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
LABOR (IN HOUSE)	29,534.49	29,886.34	32,898.61	28,809.66	25,015.99	19,666.33	24,543.73	31,941.14	32,880.91	30,915.66	44,445.98	23,442.85
MATERIALS	27,284.25	70,039.96	48,552.10	129,052.65	138,986.90	67,050.92	93,305.66	76,538.37	82,505.88	35,629.21	62,865.30	125,175.88
OTHER	85.00	539.10	2,644.27	188.00	18,413.00	356.00	1,982.48	47,529.52	11,652.65	5,621.81	(182.81)	333.00
OVERHEAD (CHESAPEAKE)			(12,695.75)	5,280.70						(1,198.33)		
OVERHEAD (FPUC)	46,872.90	47,407.53	53,245.81	43,532.15	44,307.61	48,013.89	45,808.48	81,305.46	60,128.95	53,574.63	46,170.21	41,829.65
SUBCONTRACTOR COSTS	71,092.82	167,982.71	888,071.59	589,926.83	620,200.40	995,249.55	471,665.40	840,644.89	1,651,077.68	1,038,275.27	1,498,222.03	1,737,164.22
MISC & ACCRUALS	707.54	16,212.36	2,382.37		1,554.10			7,211.62	4,050.93	6,146.75	(156.71)	13,863.40
Grand Total	175,577.00	332,068.00	1,015,099.00	796,789.99	848,478.00	1,130,336.69	637,305.75	1,085,171.00	1,842,297.00	1,168,965.00	1,651,364.00	1,941,809.00

*Items in Other include Permitting and Right of Way Fees

**Overhead (Chesapeake) includes Quarterly Health Claims Adjustments

GRIP Qualified Investrn
1/1/2013 Through 6/3

Sum of Amount

Row Labels	2014						Grand Total
	JAN	FEB	MAR	APR	MAY	JUN	
LABOR (IN HOUSE)	43,411.09	24,500.81	36,903.48	51,284.47	40,930.92	54,842.63	605,855.09
MATERIALS	57,810.34	41,773.47	30,561.28	290,666.74	175,946.95	72,231.27	1,625,977.13
OTHER	106.00	1,741.73	6,354.00	17,961.00	(1,380.05)	504.00	114,448.70
OVERHEAD (CHESAPEAKE)							(8,613.38)
OVERHEAD (FPUC)	90,228.52	38,192.99	60,900.10	56,319.63	83,428.99	55,781.69	997,049.19
SUBCONTRACTOR COSTS	823,244.35	1,008,819.66	1,614,356.52	1,033,557.15	1,404,226.12	608,779.93	17,062,557.12
MISC & ACCRUALS	1,191.70	(50,914.66)	41,152.62	(18,834.99)	(30,200.93)	13,842.48	8,208.58
Grand Total	1,015,992.00	1,064,114.00	1,790,228.00	1,430,954.00	1,672,952.00	805,982.00	20,405,482.43

*Items in Other include Perm

**Overhead (Chesapeake) inc

GRIP Qualified Investment Costs Chesapeake
1/1/2013 Through 6/30/2014

Sum of Amount	Column Labels											
	2013											
Row Labels	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
LABOR (IN HOUSE)	21,736.36	17,457.10	32,651.04	29,888.22	33,007.86	23,581.41	30,991.88	62,120.20	42,121.35	44,858.43	45,533.36	36,181.18
Materials	(0.00)	350.91	53,325.87	302.02	38,097.45	114,168.11	1,037.01	8,847.46	168,257.13	12,923.13	20,498.91	44,175.92
Other	81.12	52.94	(2,120.93)	48,209.13	63,727.37		7,210.00			46,959.50	49,006.20	27,531.47
Overhead (CFG)			10.48	42.96		2,006.81	0.59	0.42				
Overhead (Chesapeake)						(394.00)						
Subcontractor Costs	4,635.33	45,592.45	130,284.54	213,589.67	282,759.32	436,569.67	227,249.52	450,980.92	377,239.77	431,211.91	285,369.22	192,729.78
Grand Total	26,452.81	63,453.40	214,151.00	292,032.00	417,592.00	575,932.00	266,489.00	521,949.00	587,618.25	535,952.97	400,407.69	300,618.35

*Items in Other include
 Permitting and Right of
 Way Fees
 **Overhead (Chesapeake)
 Includes Quarterly Health
 Claims Adjustments

GRIP Qualified Invest
1/1/2013 Through 6,
Sum of Amount

Row Labels	2014						Grand Total
	JAN	FEB	MAR	APR	MAY	JUN	
LABOR (IN HOUSE)	65,576.29	24,377.15	36,812.38	34,339.98	50,668.85	45,008.01	676,911.05
Materials	9,849.50	19,028.29	524.87	47,026.03		229,532.64	767,945.25
Other		9,655.37	42,090.28	28,625.62	3,386.36	-	324,414.43
Overhead (CFG)			2,593.64	3,483.45	701.20	5,881.85	14,721.40
Overhead (Chesapeake)							(394.00)
Subcontractor Costs	57,038.86	43,361.19	393,527.83	178,999.92	122,622.59	279,675.50	4,153,437.99
Grand Total	<u>132,464.65</u>	<u>96,422.00</u>	<u>475,549.00</u>	<u>292,475.00</u>	<u>177,379.00</u>	<u>560,098.00</u>	<u>5,937,036.12</u>

*Items in Other include
 Permitting and Right of
 Way Fees

**Overhead (Chesapeake)
 includes Quarterly Health
 Claims Adjustments